

<b>UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY</b>	
<b>Caption in Compliance with D.N.J. LBR 9004-1(b)</b>	
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<i>Counsel to the Plan Administrator</i>	
In re:	Chapter 11
BED BATH & BEYOND INC., <i>et al.</i> , <sup>1</sup>	Case No. 23-13359 (VFP)
Debtors.	(Jointly Administered)

**NOTICE OF AGENDA OF MATTERS SCHEDULED FOR  
HEARING ON MARCH 12, 2024, AT 10:00 A.M. (ET)**

**Please note that this hearing is cancelled. All unresolved matters are adjourned.**

**I. MATTER ADJOURNED TO MARCH 20, 2024, AT 10:00 A.M. (ET)**

1. Motion of Penelope Duczowski and Joseph Duczowski for Relief from Automatic Stay Pursuant to 11 U.S.C. §362 [Docket No. 2679].

**Responses Received:**

- Limited Objection and Reservation of Rights of the Plan Administrator to Motion for Relief from Automatic Stay filed by Penelope Duczowski [Docket No. 2760].

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

**Related Documents:**

- Amended Notice of Motion, Response Deadline and Hearing Date [Docket No. 2723].
- Determination of Adjournment Request [Docket No. 2770].
- Determination of Adjournment Request [Docket No. 2773].
- Determination of Adjournment Request [Docket No. 2898].
- Determination of Adjournment Request [Docket No. 2922].

**Status:** This matter is being adjourned to March 20, 2024, at 10:00 a.m. (ET). The parties have consented to the adjournment and continue to negotiate a resolution. No hearing is necessary at this time.

**II. MATTERS ADJOURNED TO APRIL 16, 2024, AT 10:00 A.M. (ET)**

2. Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2156].

**Responses Received:**

- Verified Objection of Bexar County Appraisal District to Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings, and Reservation of Rights [Docket No. 2432].
- Response of Certain Texas Taxing Entities<sup>2</sup> in Opposition to Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings; and Request for Abstention [Docket No. 2483].
- Texas Taxing Authorities'<sup>3</sup> (I) Response to Omnibus Objection to

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<sup>2</sup> For purposes of the Response, Certain Texas Taxing Entities are defined as the following: Brazoria County, Brazoria County Special Road & Bridge, Alvin Independent School District, Alvin Community College, Brazoria County Drainage District #4, and Pearland Municipal Management, Brazoria Municipal Utility District #06, Pasadena Independent School District, Spring Branch Independent School District, City of Houston, Clear Creek Independent School District, Humble Independent School District, Lubbock Central Appraisal District *as collector for the City of Lubbock, Lubbock County, Lubbock County Hospital District, High Plains Water District and Frenship Independent School District*, Midland County, Crowley Independent School District, City of Lake Worth, Grapevine-Colleyville Independent School District, Frisco Independent School District, Plano Independent School District.

<sup>3</sup> For purposes of the Response and Objection, the Texas Taxing Authorities are defined as the following Texas ad valorem tax entities represented by the Linebarger Goggan Blair & Sampson, LLP law firm: Bexar County, Cameron County, Cypress-Fairbanks Independent School District, Dallas County, City of El Paso, Fort Bend County WCID #02, Fort Bend County, City of Frisco, Grayson County, Gregg County, Harris County, Hidalgo County, Jefferson County, Lewisville Independent School District, City of McAllen, McLennan County, City of

Certain Tax Claims and Objection to Motion to Determine Tax Liability and Stay Proceedings; and (II) Request for Abstention [Docket No. 2492].

- Objection of (1) Bowie Central Appraisal District; (2) The County of Brazos, Texas; (3) The County of Denton, Texas; (4) The County of Guadalupe, Texas; (5) The County of Hays, Texas; (6) McLennan Central Appraisal District; (7) Midland Central Appraisal District; (8) Central Appraisal District of Taylor County; (9) City of Waco and Waco Independent School District; (10) The County of Williamson, Texas to Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings and Request For Abstention [Docket No. 2497].
- San Luis Obispo County Treasurer-Tax Collector's Response to Debtor's Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2503].

**Related Documents:**

- Determination of Adjournment Request [Docket No. 2529].
- Certification of Counsel Regarding Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims re Docket No. 2156 [Docket No. 2761].
- Certification of Counsel Regarding Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims re Docket No. 2156 [Docket No. 2765].
- Amended Certification of Counsel Regarding Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims re Docket No. 2156 [Docket No. 2767].
- Determination of Adjournment Request [Docket No. 2771].
- Order Granting Debtors' (I) Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims [Docket No. 2782].

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Mesquite, Montgomery County, Nueces County, Parker CAD (for the collection of taxes only), Rockwall CAD (for the collection of taxes only), San Marcos CISD, Smith County, Tarrant County, Tom Green CAD (for the collection of taxes only) and Victoria County.

- Order Granting Debtors' (I) Omnibus Objection to Certain Tax Claims And (Ii) Motion To Determine Tax Liability And Stay Proceedings With Respect To Travis County [Docket No. 2786].
- Determination of Adjournment Request [Docket No. 2897].
- Determination of Adjournment Request [Docket No. 2921].

**Status:** This matter is being adjourned to April 16, 2024, at 10:00 a.m. (ET). The parties have consented to the adjournment and continue to negotiate a resolution. No hearing is necessary at this time.

3. Debtors' Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2157].

**Responses Received:**

- Opposition Response of the Taxing Districts Collected by Randall County to Debtors' Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2484].
- Objection of Tax Appraisal District of Bell County, Texas to Debtors' Motion to Determine Tax Liability and Stay Proceedings and Request for Abstention [Docket No. 2487].

**Related Documents:**

- Determination of Adjournment Request [Docket No. 2529].
- Determination of Adjournment Request [Docket No. 2770].
- Determination of Adjournment Request [Docket No. 2897].
- Determination of Adjournment Request [Docket No. 2921].

**Status:** This matter is being adjourned to April 16, 2024, at 10:00 a.m. (ET). The parties have consented to the adjournment and continue to negotiate a resolution. No hearing is necessary at this time.

4. Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2180].

**Responses Received:**

- Creditor Alameda County Tax Collector's Opposition to Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2470].

- Opposition of the Orange County Treasurer-Tax Collector to the Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2476].
- San Mateo County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2477].
- San Diego County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2478].
- Contra Costa County Treasurer-Tax Collector's Response to Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2479].
- Declaration of Peter Yu in Support of Creditor County of Contra Costa Treasurer Tax Collector's Response to Debtor's Second Omnibus Objection [Docket No. 2480].
- Creditor San Bernardino County Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2481].
- Kern County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2482].
- Response of Creditor Sonoma County Tax Collector to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2504].
- Creditor Sacramento County Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2512].
- Placer County California's Response to Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2673].

**Related Documents:**

- Letter to the Court from John S. Mairo, Counsel to County of Santa Clara, the County of Los Angeles, the County of Fresno and the County of Riverside [Docket No. 2536].
- Determination of Adjournment Request [Docket No. 2529].
- Certification of Counsel Regarding Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims re Docket No. 2180 [Docket No. 2766].
- Determination of Adjournment Request [Docket No. 2771].
- Order Granting Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings with Respect to Certain Claims [Docket No. 2784].
- Determination of Adjournment Request [Docket No. 2897].
- Notice of Withdrawal of Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings as it Relates to San Mateo County Treasurer-Tax Collector [Docket No. 2917].
- Determination of Adjournment Request [Docket No. 2921].

**Status:** This matter is being adjourned to April 16, 2024, at 10:00 a.m. (ET). The parties have consented to the adjournment and continue to negotiate a resolution. No hearing is necessary at this time.

5. Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2181].

**Responses Received:**

- Response of Ventura County Tax Collector to Bed Bath & Beyond Inc.'s Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2469].
- Opposition of the Orange County Treasurer-Tax Collector to the Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2476].
- San Mateo County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and

Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2477].

- San Diego County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2478].
- Contra Costa County Treasurer-Tax Collector's Response to Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2479].
- Declaration of Peter Yu in Support of Creditor County of Contra Costa Treasurer Tax Collector's Response to Debtor's Second Omnibus Objection [Docket No. 2480].
- Creditor San Bernardino County Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2481].
- Kern County Treasurer-Tax Collector's Response to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings [Docket No. 2482].
- Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2491].
- Declaration of John Sleeman in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2493].
- Declaration of Calvin C. Chen in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2494].
- Declaration of Belinda Landig in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability

and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2495].

- Declaration of Jennifer Fruge in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2496].
- Declaration of Jennifer Lemley in Support of Objection of County of Santa Clara, County of Los Angeles, County of Fresno and County of Riverside to Debtors Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2498].
- Response of Creditor Sonoma County Tax Collector to Debtors' Second Omnibus Objection to Certain Tax Claims and Opposition to Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2504].
- Santa Cruz County Treasurer-Tax Collector's Response to Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2505].
- Opposition of Solano County Tax Collector to Bed Bath & Beyond Inc.'s Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2676].

**Related Documents:**

- Determination of Adjournment Request [Docket No. 2529].
- Determination of Adjournment Request [Docket No. 2770].
- Determination of Adjournment Request [Docket No. 2897].
- Notice of Withdrawal of Debtors' Motion to Determine Tax Liability and Stay Proceedings as to Certain California Taxing Authorities [Docket No. 2911].
- Determination of Adjournment Request [Docket No. 2921].

**Status:** This matter is being adjourned to April 16, 2024, at 10:00 a.m. (ET). The parties have consented to the adjournment and continue to negotiate a resolution. No hearing is necessary at this time.

6. Notice of Motion by Creditor F3 Metalworx, Inc. for the Allowance and Payment of Post-Petition Storage Charges of \$23,437 through October 2023 as an



Administrative Expense and for Payment of \$3,750 per Month as a Continuing Ordinary Course Administrative Expense [Docket No. 2309].

**Responses Received:**

- Preliminary Objection of the Plan Administrator to Motion by Creditor F3 Metalworx, Inc. for the Allowance and Payment of Post-Petition Storage Charges of \$23,437 through October 2023 as an Administrative Expense and for Payment of \$3,750 per Month as a Continuing Ordinary Course Administrative Expense [Docket No. 2510].
- Limited Omnibus Objection and Reservation of Rights of the Plan Administrator to Certain Administrative Claims [Docket No. 2513].
- Reply Declaration of Merrill M. O'Brien, Esq., in Further Support of Creditor F3 Metalworx, Inc.'s Motion for the Allowance and Payment of Post-Petition Storage Charges of \$23,437 through October 2023 as an Administrative Expense and for Payment of \$3,750 per Month as a Continuing Ordinary Course Administrative Expense [Docket No. 2523].
- Supplemental Objection of the Plan Administrator to Motion by Creditor F3 Metalworx, Inc. for the Allowance and Payment of Post-Petition Storage Charges of \$23,437 through October 2023 as an Administrative Expense and for Payment of \$3,750 per Month as a Continuing Ordinary Course Administrative Expense [Docket No. 2672].

**Related Documents:**

- Certification of No Objection Regarding Creditor F3 Metalworx, Inc.'s Motion for the Allowance and Payment of Post-Petition Storage Charges of \$23,437 through October 2023 as an Administrative Expense and for Payment of \$3,750 per Month as a Continuing Ordinary Course Administrative Expense [Docket No. 2506].
- Determination of Adjournment Request [Docket No. 2528].
- Notice of Abandonment of Certain De Minimis Assets (125 Pallets of Valance Bands [Docket No. 2645].
- Determination of Adjournment Request [Docket No. 2772].
- Determination of Adjournment Request [Docket No. 2897].

**Status:** The parties have consented to an adjournment and continue to negotiate a resolution. An adjournment request has been submitted to the Court for review and approval. No hearing is necessary at this time.

7. Motion of HRTC I, LLC for Leave to File a Late Administrative Claim [Docket No. 2397].

**Responses Received:**

- Objection of the Plan Administrator to Motion of HRTC I, LLC For Leave to File a Late Administrative Claim [Docket No. 2485].

**Related Documents:**

- Notice of Motion of HRTC I, LLC For Leave to File a Late Administrative Claim [Docket No. 2400].
- Notice of Hearing [Docket No. 2425].
- Determination of Adjournment Request [Docket No. 2531].
- Determination of Adjournment Request [Docket No. 2537].
- Determination of Adjournment Request [Docket No. 2772].
- Determination of Adjournment Request [Docket No. 2897].
- HRTC I, LLC's Reply to Plan Administrator's Objection to Motion for Leave to File Administrative Claim [Docket No. 2918].

**Status:** The parties have consented to an adjournment and continue to negotiate a resolution. An adjournment request has been submitted to the Court for review and approval. No hearing is necessary at this time.

Joint Motion of Texas Taxing Authorities to Compel Payment of Remaining Amounts Due on Year 2022 Ad Valorem Business Personal Property Taxes [Docket No. 2664].

**Responses Received:**

**Related Documents:**

- Notice of Hearing [Docket No. 2712].
- Notice of Hearing [Docket No. 2715].
- Determination of Adjournment Request [Docket No. 2770].

- Determination of Adjournment Request [Docket No. 2897].
- Determination of Adjournment Request [Docket No. 2921].

**Status:** This matter is being adjourned to April 16, 2024, at 10:00 a.m. (ET). The parties have consented to the adjournment and continue to negotiate a resolution. No hearing is necessary at this time.

### **III. RESOLVED MATTER**

8. Motion to Allow Late Filed Claim to be Treated as Timely Filed and for Relief from September 14, 2023 Injunction for Pursuing Claims Against Debtor [Docket No. 2791-1].

#### **Responses Received:**

#### **Related Documents:**

- Notice of Motion of Carla Cox Smith for an Order Allowing Late Filed Claim to be Treated as Timely Filed and for Relief from September 14, 2023 Injunction for Pursuing Claims Against Debtor [Docket No. 2791].
- Certification of Carla Cox Smith in Support of Motion or an Order Allowing Late Filed Claim to be Treated as Timely Filed and for Relief from September 14, 2023 Injunction for Pursuing Claim Against Debtor [Docket No. 2791-2].
- [PROPOSED] Order Vacating the Automatic Stay [Docket No. 2791-8].
- Determination of Adjournment Request [Docket No. 2891].
- Adjournment Request [Docket No. 2901].
- Determination of Adjournment Request [Docket No. 2902].
- [PROPOSED] Stipulation and Consent Order Between Plan Administrator and Carla Cox Smith Resolving Motion of Carla Cox Smith for an Order Allowing Late Filed Claim to be Treated as Timely Filed and for Relief from September 14, 2023 Injunction for Pursuing Claims Against Debtors [Docket No. 2913].
- [ENTERED] Stipulation and Consent Order Between Plan Administrator and Carla Cox Smith Resolving Motion of Carla Cox Smith for an Order Allowing Late Filed Claim to be Treated as Timely Filed and for Relief from September 14, 2023 Injunction for Pursuing Claims Against Debtors [Docket No. 2916].

**Status:** This matter is fully resolved.

Dated: March 12, 2024

*/s/ Colin R. Robinson*

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Robert J. Feinstein, Esq. (admitted *pro hac vice*)

Bradford J. Sandler, Esq.

Paul J. Labov, Esq.

Colin R. Robinson, Esq.

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